

**Illinois Department of Revenue
Regulations**

Title 86 Part 760 Section 760.220 Electronic Payment Required
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**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 760
ELECTRONIC FILING OF RETURNS OR OTHER DOCUMENTS**

Section 760.220 Electronic Payment Required

- a) Taxpayers who voluntarily choose to electronically file returns and other documents with the Department under the provisions of this Part must make any required payments relating to those returns or documents through electronic means. The methods of electronic payment that can be utilized are as follows:
 - 1) Electronic payment by electronic funds transfer under the Electronic Funds Transfer Program described in 86 Ill. Adm. Code 750. Liquor tax participants that submit their return and schedules on approved magnetic media must utilize this method;
 - 2) Electronic payment by including payment data as part of an EDI 813 Electronic Filing of Tax Return Data transaction set (see Section 760.320 of this Part). This method is only available for sales tax participants; or
 - 3) Electronic payment by including payment data in an EDI 820 Payment Order/Remittance Advice transaction set (see Section 760.320 of this Part). This method is only available for sales tax participants;
 - 4) Electronic payment by including payment data as part of the electronic transmission of the return and schedule data; or
 - 5) Electronic payment by including payment data in an electronic transmission that is separate from the return and schedule transmission.
- b) Regardless of the electronic payment method selected, taxpayers must complete and submit Form EFT-1, Authorization Agreement for Electronic Funds Transfer, as part of the electronic filing enrollment process, along with the appropriate electronic filing enrollment form. This is required unless a participant is already enrolled to make payments in the Department's Electronic Funds Transfer Program for the returns or other documents listed in Section 760.100(c) or (d) of this Part. Form EFT-1 must be completed and submitted with the appropriate enrollment form for electronic filing.

(Source: Amended at 30 Ill. Reg. 11590, effective June 26, 2006)